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ABSTRACT

Supporting performance objective 30 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on computing gross pay from punched time cards are included in this packet, which is part of a series. The student materials include a group of time cards, information concerning pay rate and company policy for computing hours, and instructions for computing the gross pay of ten employees. The instructor's manual includes teaching instructions and answer keys. (BM)

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ED155455

COMPUTING GROSS PAY FROM PUNCHED TIME CARDS

STUDENT MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 30 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
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Clemson, South Carolina 29631

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STUDENT MATERIALS

COMPUTING GROSS PAY FROM PUNCHED TIME CARDS

INTRODUCTION

All business firms have one thing in common, they pay employees wages or salaries for work or services performed. There are numerous ways in which people are paid. They can be paid hourly, weekly, bi-weekly, monthly, semi-monthly, or on commission, and by piece work, which is also known as production.

When a person earns a set amount of money for a week or a month, it is referred to as a salary. However, if the employee works by the hour or on a production basis, their earnings are called wages. The terms are often used interchangeably.

One of the tasks often assigned a new office worker in business firms is computing the gross wages of hourly employees from their punched time cards. Therefore, in this packet you will be instructed on how to compute the gross pay of several employees from their punched time cards.

OBJECTIVE

Given a group of punched time cards, rate of pay, and company policy for computing hours, compute the gross pay of each employee. All calculations must be 100% accurate.

BACKGROUND INFORMATION

Most firms that employ a large number of hourly wage earners have a time clock to keep accurate records of the number of hours each employee works. When time clocks are used, every employee has a card similar to the one pictured on the next page. Each week, the employee has a new card placed in a rack beside the time clock. All employees are required to punch their time card when they arrive in the morning, leave for lunch, return from lunch, and leave for the day.

Turn the page and examine the two time cards displayed. The card at the top of the page is one that has just been placed in the rack for the next week. The card at the bottom of the page shows how the card looks after an employee has worked for the week.

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE No. 13 SS No. 345-90-5623

NAME Johnson, Robert A.

WEEK ENDING June 16, 19--

Morning		Afternoon		Overtime		Hours	
In	Out	In	Out	In	Out	Reg	OT

	Hours	Rate	Amount
Regular		4.00	
Overtime			
Total Hours		Total Earnings	

TIME CARD PLACED IN THE RACK AT THE BEGINNING OF THE WEEK

TIME CARD AT THE END OF THE WEEK

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE No. 13 SS No. 345-90-5623

NAME Johnson, Robert A.

WEEK ENDING June 16, 19--

Morning		Afternoon		Overtime		Hours	
In	Out	In	Out	In	Out	Reg	OT
M 7:58	12:00	12:59	5:03				
T 7:57	11:59	1:02	5:05	5:59	8:03		
W 7:55	11:58	12:58	5:02				
Th 7:56	12:01	12:57	5:01				
F 8:01	12:02	1:03	5:06				
Sa 8:00	1:03						
S							

	Hours	Rate	Amount
Regular		4.00	
Overtime			
Total Hours		Total Earnings	

Turn the page to learn how gross wages are computed from punched time cards.

Below is the time card for Robert A. Johnson after his gross pay has been calculated.

GAFFNEY DYERS, INCORPORATED
TIME CARDS

EMPLOYEE No. 13 SS No. 345-90-5623

NAME Johnson, Robert A.

WEEK ENDING June 16, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:58	12:00	12:59	5:03			8	
T	7:57	11:59	1:02	5:05	5:59	8:03	8	2
W	7:55	11:58	12:58	5:02			8	
Th	7:56	12:01	12:57	5:01			8	
F	8:01	12:02	1:03	5:06			8	
Sa	8:00	1:03						5
S								

	Hours	Rate	Amount
Regular	40	4.00	160.00
Overtime	7	6.00	42.00
Total Hours	47	Total Earnings	202.00

INSTRUCTIONS

There are several things you must know to be able to compute the gross wages from punched time cards. These are:

1. Federal law requires that all hourly employees must be paid one and one half their hourly wage rate for all hours worked beyond 40 hours per week. Overtime wages can be computed by multiplying 1.5 by the hourly rate.

   Robert A. Johnson's overtime rate was figured like this

   $$\begin{array}{r} 1.5 \\ \times\ 4.00 \\ \hline 6.00 \end{array}$$

   The $6.00 was then placed in the block for the overtime rate.

2. Every firm has its own policy for determining how to figure parts of hours. When you have the task of computing gross pay, you must know the policy of the firm.

   The policy that Gaffney Dyers, Incorporated uses in computing parts of hours worked is as follows:

   > Hours are figured in quarter increments (12:00, 12:15, 12:30, and 12:45). If an employee punched in at 12:01, he would be paid from 12:00. However, if he punched in at 12:08, he would be paid from 12:15. The time is always figured from the closest quarter hour to the punched time.

3. Regular hours are totaled in the hours column (Reg.) on the right of the time card. The overtime hours are totaled in hours column (OT) at the far right.

4. The totals of regular and overtime hours are placed in the proper blocks at the bottom of the page. The hours are then totaled in the bottom block on the left side of the card.

5. Next, multiply the hours worked by the rate of pay for both regular and overtime work. Enter the amounts in the respective blocks on the far right.

   40 x $4.00 = $160.00
   7 x $6.00 = 42.00

6. Total regular and overtime pay and record the amount in the total earnings block on the bottom far right side.

   40 x $4.00 = $160.00
   7 x 6.00 = 42.00
   $202.00

This completes the procedure for computing gross pay from punched time cards. When you have studied this procedure thoroughly, turn the page and remove the time cards from the top envelope. These ten cards have been punched. You are to compute the gross pay using the same policy that was stated in no. 2 above. After you have computed the gross pay, take the answer sheet that is in the bottom envelope and fill in the amount of gross wages for each of the employees listed on the sheet. Take your answer sheet and your time cards to your instructor for evaluation.

If you were successful on this task, move to the next assignment. However, if you had difficulty performing the task, your instructor may ask you to repeat the exercise.

ATTENTION TEACHER:

Paste a No. 6 envelope in this space
with the flap up.

TIME CARDS ABOVE

ATTENTION TEACHER:

Paste a No. 6 envelope in this space
with the flap up.

ANSWER SHEET ABOVE

GAFFNEY DYERS, INCORPORATED

TIME CARD

EMPLOYEE No. _____ SS No. 361-24-8021

NAME Aughtry, Mary Martha

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:57	12:08	12:59	5:01				
T	7:59	12:01	12:58	5:02	6:00	9:01		
W	7:57	12:03	12:57	5:00				
Th	7:10	12:01	12:58	5:05	6:00	9:01		
F	7:55	12:02	1:01	5:01				
Sa					7:53	12:02		
S								

	Hours	Rate	Amount
Regular		3.00	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED

TIME CARD

EMPLOYEE No. 2 SS No. 473-84-6582

NAME Cook, Richard John

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg.	OT
M	8:01	12:01	1:02	5:01				
T	7:59	12:02	12:59	5:03				
W	7:58	12:00						
Th	7:57	11:59	12:58	5:04				
F	7:59	12:03	1:02	5:03	6:01	8:01		
Sa	8:00	12:01						
S								

	Hours	Rate	Amount
Regular		2.30	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED
TIME CARDS

EMPLOYEE NO. 3 SS No. 426-98-3482

NAME Dawson, Margaret Jane

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:56	1:01	1:57	6:02	7:00	10:02		
T	7:57	12:59	1:59	6:01				
W	9:01	1:02	2:01	5:59				
Th	7:59	1:03	1:57	6:03	7:00	9:30		
F	7:56	12:58	2:00	6:06				
Sa					9:00	12:01		
S								

	Hours	Rate	Amount
Regular		2.60	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED
TIME CARDS

EMPLOYEE No. 4 SS No. 226-48-9309

NAME Hendrix, Loretta Anne

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:01	12:01	1:02	5:01				
T	7:59	12:02	12:59	5:02				
W	7:58	11:59	2:01	5:03				
Th	8:02	12:03	1:01	4:03				
F	9:01	12:01	12:59	5:02				
Sa	9:01	12:01			1:02	5:04		
S								

	Hours	Rate	Amount
Regular		4.00	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE NO. 5 SS NO. 284-16-9835

NAME Jackson, William Wayne

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:01	12:01	1:01	4:03				
T	6:59	12:02	12:59	4:02				
W	7:02	12:03	12:57	5:04				
Th	6:57	11:59	1:03	4:01				
F	6:58	11:58	12:59	6:05				
Sa	6:59	12:01	12:58	6:07				
S								

	Hours	Rate	Amount
Regular		2.90	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE NO. 6 SS NO. 884-29-6813

NAME Munson, Clarence Lee

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:00	1:01	2:00	5:01	6:00	9:02		
T	7:59	12:59	1:59	5:00				
W	7:58	12:58	1:59	5:02				
Th	8:01	12:57	2:01	6:04				
F	7:55	1:02	2:03	5:03				
Sa	8:01	12:02						
S			1:00	5:02	6:00	9:02		

	Hours	Rate	Amount
Regular		2.50	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE NO. 7 SS NO. 116-82-4861

NAME Palstrom, Peggy Marie

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:59	12:58	2:01	5:06				
T	7:58	12:59	2:03	5:22				
W	7:56	1:03	2:01	5:36				
Th	7:56	1:05	2:00	5:01				
F	7:58	1:02	3:02	6:00				
S	9:00	12:00	1:02	4:06				
S								

	Hours	Rate	Amount
Regular		5.00	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE NO. 8 SS NO. 264-29-2909

NAME Smalley, Herman Robert

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:30	1:01	2:00	6:30				
T	8:00	1:00	2:03	5:06				
W	7:59	12:59	2:01	5:03				
Th	7:57	12:58	2:03	4:49	6:00	7:30		
F	7:58	12:55	1:59	5:01				
S			12:30	5:01				
S								

	Hours	Rate	Amount
Regular		6.00	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE NO. 9 SS NO. 416-52-9906

NAME Sess, Robert Eugene

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:59	12:04	12:59	5:04				
T	7:58	12:59	2:00	5:05	6:30	9:30		
W	6:01	1:01	1:59	5:03				
Th	8:02	1:00	2:00	5:02	6:01	9:00		
F	9:30	12:30	1:01	5:30				
S								
S								

	Hours	Rate	Amount
Regular		3.40	
Overtime			
Total Hours		Total Earnings	

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE NO. 10 SS NO. 247-05-1979

NAME West, Roland James

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:01	12:01	1:00	5:06				
T	8:00	1:01	2:01	5:06				
W	7:59	12:59	1:59	6:02				
Th	7:58	1:02	2:00	6:02				
F	7:57	12:02	1:02	6:03				
S	8:01	1:01	2:06	5:36				
S								

	Hours	Rate	Amount
Regular		3.80	
Overtime			
Total Hours		Total Earnings	

ANSWER SHEET – COMPUTATION OF GROSS WAGES FROM PUNCHED TIME CARDS

STUDENT'S NAME _____

TEACHER EVALUATION _____

EMPLOYEE NUMBER	EMPLOYEE NAME	GROSS WAGES EARNED
1	Aughtry, Mary Martha	
2	Cook, Richard John	
3	Dawson, Margaret Jane	
4	Hendrix, Loretta Anne	
5	Jackson, William Wayne	
6	Munson, Clarence Lee	
7	Palstrom, Peggy Marie	
8	Smalley, Herman Robert	
9	Vess, Robert Eugene	
10	West, Roland James	

COMPUTING GROSS PAY FROM PUNCHED TIME CARDS

INSTRUCTOR'S MANUAL

Prepared by

Mrs. Peggy C. McElveen

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V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

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Clemson University
Clemson, South Carolina 29631

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TEACHER INSTRUCTIONS

In this packet the student will figure the regular and overtime hours employees worked. Once the hours are computed, the student will determine the gross pay of each employee.

To prepare this packet for each student, duplicate the ten time cards and answer sheet from the forms provided in the student manual.

Also, paste 2 No. 6 envelopes in the student materials where designated. The time cards and answer sheet will be inserted into these envelopes before each student begins work.

Teacher keys are provided in this packet.

TEACHER KEY

GAFFNEY DYERS, INCORPORATED
TIME CARD
EMPLOYEE No. 1 SS No. 361-24-8702
NAME Aughtry, Mary Martha
WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:57	12:08	12:59	5:01			8	
T	7:59	12:01	12:58	5:02	6:00	9:01	8	3
W	7:58	12:03	12:57	5:00			8	
Th	7:50	12:01	12:58	5:05	6:00	9:01	8	3
F	7:55	12:02	1:01	5:01			8	
Sa					7:53	12:02		4
S								

	Hours	Rate	Amount
Regular	40	3.00	120.00
Overtime	10	4.50	45.00
Total Hours	50	Total Earnings	165.00

GAFFNEY DYERS, INCORPORATED
TIME CARD
EMPLOYEE No. 2 SS No. 473-84-6582
NAME Cook, Richard John
WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:01	12:01	1:02	5:01			8	
T	7:59	12:02	12:59	5:03			8	
W	7:58	12:00					4	
Th	7:57	11:59	12:58	5:04			8	
F	7:59	12:03	1:02	5:03	6:01	8:01	8	2
Sa	8:00	12:01					4	
S								

	Hours	Rate	Amount
Regular	40	2.30	92.00
Overtime	2	3.45	6.90
Total Hours	42	Total Earnings	98.90

GAFFNEY DYERS, INCORPORATED
TIME CARD
EMPLOYEE No. 3 SS No. 425-99-3482
NAME Paulson, Margaret Jane
WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:56	1:01	1:57	6:02	7:00	10:02	9	3
T	9:57	12:59	1:59	6:01			8	
W	9:01	1:02	2:01	5:59			8	
Th	9:59	1:03	1:57	6:03	7:00	9:30	8	3½
F	8:56	12:58	2:00	6:05			8	
Sa					9:00	12:01		3
S								

	Hours	Rate	Amount
Regular	40	2.60	104.00
Overtime	8½	3.90	33.15
Total Hours	44½	Total Earnings	137.15

GAFFNEY DYERS, INCORPORATED
TIME CARD
EMPLOYEE No. 4 SS No. 336-48-9207
NAME Hendrix, Loretta Anne
WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:01	12:01	1:02	5:01			8	
T	7:59	12:02	12:59	5:02			8	
W	7:58	11:59	2:01	5:03			7	
Th	8:02	12:03	1:01	4:03			7	
F	8:01	12:01	12:59	5:02			7	
Sa	9:01	12:01			1:02	5:04	3	4
S								

	Hours	Rate	Amount
Regular	40	4.00	160.00
Overtime	4	6.00	24.00
Total Hours	44	Total Earnings	184.00

TEACHER KEY

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE No. 5 SS No. 284-16-9835

NAME Jackson, William Wayne

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:01	12:01	1:01	4:03			8	
T	6:59	12:02	12:59	4:02			8	
W	7:02	12:03	12:57	5:04			8	1
Th	6:57	11:59	1:03	4:01			8	
F	6:58	11:58	12:59	5:05			8	1
Sa	6:59	12:01	12:58	5:07				9
S								

	Hours	Rate	Amount
Regular	40	2.90	116.00
Overtime	11	4.35	47.85
Total Hours	51	Total Earnings	163.85

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE No. 6 SS No. 884-29-6813

NAME Munson, Clarence Lee

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:00	1:01	2:00	5:01	6:00	9:02	8	3
T	7:59	12:59	1:59	5:00			8	
W	7:58	12:58	1:58	5:02			8	
Th	8:01	12:57	2:01	6:04			8	1
F	7:55	1:02	2:03	5:03			8	
Sa	8:01	12:02						4
S			1:00	5:02	6:00	9:02		7

	Hours	Rate	Amount
Regular	40	2.50	100.00
Overtime	15	3.75	56.25
Total Hours	55	Total Earnings	156.25

GAFFNEY DYERS, INCORPORATED
TIME CARDS

EMPLOYEE No. 7 SS No. 116-82-1946

NAME Balstrom, Peggy Marie

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:59	12:58	2:01	5:04			8	
T	7:58	12:59	2:03	5:02			8	
W	7:56	1:03	2:01	5:36			8	1/2
Th	8:56	1:05	2:02	5:01			4	
F	7:58	1:02	3:02	6:00			8	
Sa	7:00	12:00	1:02	4:06			6	
S								

	Hours	Rate	Amount
Regular	40	5.00	200.00
Overtime	6½	7.50	48.75
Total Hours	46½	Total Earnings	248.75

GAFFNEY DYERS, INCORPORATED
TIME CARDS

EMPLOYEE No. 8 SS No. 248-22-2909

NAME Smalley, Herman Robert

WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	9:30	1:01	2:00	6:30			8	1
T	8:00	1:00	2:03	5:06			8	
W	7:59	12:59	2:01	5:03			8	
Th	7:57	12:58	2:03	4:49	6:00	7:30	8	1½
F	7:58	12:58	1:59	5:01			8	
Sa		12:30	5:01					4½
S								

	Hours	Rate	Amount
Regular	40	6.00	240.00
Overtime	6¾	9.00	60.75
Total Hours	46¾	Total Earnings	300.75

TEACHER KEY

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE No. 9 SS No. 416-52-9906
NAME Vess, Robert Eugene
WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	7:59	12:04	12:59	5:06			8	
T	7:58	12:59	2:00	5:05	6:30	9:30	8	3
W	8:01	1:01	1:59	5:03			8	
Th	8:02	1:00	2:00	5:02	6:01	9:00	8	3
F	8:30	12:30	1:01	5:30			8	½
Sa								
S								

	Hours	Rate	Amount
Regular	40	3.40	136.00
Overtime	6½	5.10	33.15
Total Hours	46½	Total Earnings	169.15

GAFFNEY DYERS, INCORPORATED
TIME CARD

EMPLOYEE No. 10 SS No. 287-05-1978
NAME West, Roland James
WEEK ENDING March 15, 19--

	Morning		Afternoon		Overtime		Hours	
	In	Out	In	Out	In	Out	Reg	OT
M	8:01	12:01	1:00	5:06			8	
T	8:00	1:01	2:01	5:06			8	
W	7:59	12:59	1:59	5:02			8	
Th	7:58	1:02	2:00	5:02			8	
F	7:57	12:02	1:02	6:03			8	1
Sa	8:01	1:01	2:06	5:36				8½
S								

	Hours	Rate	Amount
Regular	40	2.80	112.00
Overtime	9½	4.20	39.90
Total Hours	49½	Total Earnings	151.90

TEACHER'S KEY

ANSWER SHEET – COMPUTATION OF GROSS WAGES FROM PUNCHED TIME CARDS

STUDENT'S NAME _____

TEACHER EVALUATION _____

EMPLOYEE NUMBER	EMPLOYEE NAME	GROSS WAGES EARNED
1	Aughtry, Mary Martha	$165.00
2	Cook, Richard John	98.90
3	Dawson, Margaret Jane	137.15
4	Hendrix, Loretta Anne	184.00
5	Jackson, William Wayne	163.85
6	Munson, Clarence Lee	156.25
7	Palstrom, Peggy Marie	248.75
8	Smalley, Herman Robert	300.75
9	Vess, Robert Eugene	169.15
10	West, Roland James	151.90